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October 22, 2019

BY ECF

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

> Re: *In re Customs and Tax Administration of the Kingdom of Denmark
> (Skatteforvaltningen) Tax Refund Scheme Litigation*, 18-md-2865 (LAK)

Dear Judge Kaplan:

We write on behalf of Plaintiff Skatteforvaltningen ("SKAT") concerning the Court's Pretrial Order No. 9 ("Order," ECF No. 212) that, *inter alia*, granted the motion by ED&F Man Capital Markets, Ltd. ("ED&F") for a protective order to the extent set forth therein.

The Court's Order states that ED&F moved for a protective order "staying Goldstein's outstanding document requests." (Order at 1.) The outstanding document requests that ED&F sought to stay, however, were SKAT's, rather than Goldstein's. Accordingly, we respectfully request leave to submit the enclosed opposition to ED&F's motion, which we had intended to file today pursuant to Your Honor's Individual Practices. As set forth in the opposition, ED&F is a custodian that falsely certified holdings of Danish shares. ED&F holds documents critical to the parties' claims and defenses in 31 actions pending before the Court in this multi-district litigation. It has admitted to date that 89 of the "tax vouchers" it issued were false. It is critical to the parties' claims to understand how ED&F issued the 89 tax vouchers that it has now admitted were false and to test the truth of its assertions that the remainder of its vouchers were accurate.

Accordingly, SKAT respectfully requests leave to submit its enclosed opposition to ED&F's motion for a protective order.

Respectfully submitted,

/s/ Marc A. Weinstein
Marc A. Weinstein

Enclosure

Cc: All counsel of record (via email, with attachment)